

## Chapter 28

### **Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes**

#### **Notes.**

1.- Except where the context otherwise requires, the headings of this Chapter apply only to :

- (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
- (b) The products mentioned in (a) above dissolved in water;
- (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
- (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2.- In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in heading 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter :

- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
- (b) Halide oxides of carbon (heading 28.12);
- (c) Carbon disulphide (heading 28.13);
- (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
- (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).

3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover :

- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
- (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
- (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
- (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
- (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fireextinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
- (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
- (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.

5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts. Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

6.- Heading 28.44 applies only to :

- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 µCi/g);
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to :

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7.- Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.

8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

#### Subheading Note.

1.- For the purposes of subheading 2852.10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
			<b>I.- CHEMICAL ELEMENTS</b>																					
<b>28.01</b>			<b>Flourine, chlorine, bromine and iodine</b>																					
	2801.10	-	Chlorine	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2801.20	-	Iodine	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2801.30	-	Fluorine; bromine	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
<b>28.02</b>			<b>Sulphur, sublimed or precipitated; colloidal sulphur.</b>	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
<b>28.03</b>			<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included.)</b>	kg		Free				Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
<b>28.04</b>			<b>Hydrogen, rare gases and other non- metals.</b>																					
	2804.10	-	Hydrogen	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Rare gases :																					
	2804.21	--	Argon	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2804.29	--	Other	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2804.30	-	Nitrogen	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2804.40	-	Oxygen	m <sup>3</sup>						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	2804.50	-	Boron; tellurium :																						
	2804.50.10	---	Tellurium waste and scrap	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%		
	2804.50.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%		
		-	Silicon :																						
	2804.61	--	Containing by weight not less than 99.99% of silicon	kg		Free				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%		
	2804.69	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	2804.70	-	Phosphorus	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	2804.80	-	Arsenic	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Selenium :																						
	2804.90.10	---	Waste and scrap	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	2804.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
28.05			Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.																						
		-	Alkali or alkaline-earth metals :																						
	2805.11	--	Sodium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	2805.12	--	Calcium	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	2805.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
		-	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed :																						
	2805.30.10	---	Waste and scrap of rare-earth metals	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	2805.30.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
	2805.40	-	Mercury	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
			II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS																						
28.06			Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.																						
	2806.10	-	Hydrogen chloride (hydrochloric acid)	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	2806.20	-	Chlorosulphuric acid	kg						Free	Free		Free	Free	Free	Free	18%	Ex						2.5%	
28.07			Sulphuric acid; oleum.	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
28.08			Nitric acid; sulphonitric acids.	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	GEN			
28.09			Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.																				
	2809.10	-	Diphosphorus pentaoxide	kg					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2809.20	-	Phosphoric acid and polyphosphoric acids	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.10			Oxides of boron; boric acids.	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.11			Other inorganic acids and other inorganic oxygen compounds of non-metals.																				
		-	Other inorganic acids :																				
	2811.11	--	Hydrogen fluoride (hydrofluoric acid)	kg					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2811.12	--	Hydrogen cyanide (hydrocyanic acid)	kg	L				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2811.19	--	Other	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other inorganic oxygen compounds of non-metals :																				
	2811.21	--	Carbon dioxide	kg					Free	Free		5%	4.5%	10%	10%	18%	10%	6%		Free		2.5%	
	2811.22	--	Silicon dioxide	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2811.29	--	Other :																				
	2811.29.10	---	Nitrous oxide	kg					Free	Free		5%	4.5%	10%	Free	18%	10%	6%				2.5%	
	2811.29.20	---	Sulphur dioxide	kg					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2811.29.90	---	Other	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
			III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS																				
28.12			Halides and halide oxides of non-metals.																				
		-	Chlorides and chloride oxides :																				
	2812.11	--	Carbonyl dichloride (Phosgene)	kg	L				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2812.12	--	Phosphorus oxychloride	kg	L				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2812.13	--	Phosphorus trichloride	kg	L				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2812.14	--	Phosphorus pentachloride	kg	L				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2812.15	--	Sulphur monochloride	kg	L				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2812.16	--	Sulphur dichloride	kg	L				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2812.17	--	Thionyl chloride	kg	L				Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2812.19	--	Other	kg					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2812.90	-	Other	kg					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
28.13			Sulphides of non-metals; commercial phosphorus trisulphide.																					
	2813.10	-	Carbon disulphide	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2813.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
			IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS																					
28.14			Ammonia, anhydrous or in aqueous soluton.																					
	2814.10	-	Anhydrous ammonia	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2814.20	-	Ammonia in aqueous solution	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.15			Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.																					
		-	Sodium hydroxide (caustic soda) :																					
	2815.11	--	Solid	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2815.12	--	In aqueous solution (soda lye or liquid soda)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2815.20	-	Potassium hydroxide (caustic potash)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2815.30	-	Peroxides of sodium or potassium	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
28.16			Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.																					
	2816.10	-	Hydroxide and peroxide of magnesium	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2816.40	-	Oxides, hydroxides and peroxides, of strontium or barium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.17			Zinc oxide; zinc peroxide.	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.18			Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.																					
	2818.10	-	Artificial corundum, whether or not chemically defined	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2818.20	-	Aluminium oxide, other than artificial corundum	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2818.30	-	Aluminium hydroxide	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
28.19			Chromium oxides and hydroxides.																					
	2819.10	-	Chromium trioxide	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2819.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
28.20			Manganese oxides.																					
	2820.10	-	Manganese dioxide	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2820.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
28.21			Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub> .																					
	2821.10	-	Iron oxides and hydroxides	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2821.20	-	Earth colours	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.22			Cobalt oxides and hydroxides; commercial cobalt oxides.	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
28.23			Titanium oxides.	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.24			Lead oxides; red lead and orange lead.																					
	2824.10	-	Lead monoxide (litharge, massicot)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2824.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
28.25			Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.																					
	2825.10	-	Hydrazine and hydroxylamine and their inorganic salts	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2825.20	-	Lithium oxide and hydroxide	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2825.30	-	Vanadium oxides and hydroxides	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2825.40	-	Nickel oxides and hydroxides	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2825.50	-	Copper oxides and hydroxides	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2825.60	-	Germanium oxides and zirconium dioxide	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2825.70	-	Molybdenum oxides and hydroxides	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2825.80	-	Antimony oxides	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2825.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	GEN			
			V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS																				
28.26			Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.																				
		-	Fluorides :																				
	2826.12	--	Of aluminium	kg					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2826.19	--	Other	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2826.30	-	Sodium hexafluoroaluminate (synthetic cryolite)	kg					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2826.90	-	Other	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.27			Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.																				
	2827.10	-	Ammonium chloride	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2827.20	-	Calcium chloride	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other chlorides :																				
	2827.31	--	Of magnesium	kg					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2827.32	--	Of aluminium	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2827.35	--	Of nickel	kg					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2827.39	--	Other	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Chloride oxides and chloride hydroxides :																				
	2827.41	--	Of copper	kg					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2827.49	--	Other	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Bromides and bromide oxides :																				
	2827.51	--	Bromides of sodium or of potassium	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2827.59	--	Other	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2827.60	-	Iodides and iodide oxides	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.28			Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.																				
	2828.10	-	Commercial calcium hypochlorite and other calcium hypochlorites	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%	10%	Free		2.5%	
	2828.90	-	Other	kg					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	



HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
28.29			Chlorates and perchlorates; bromates and perbromates; iodates and periodates.																					
		-	Chlorates :																					
	2829.11	--	Of sodium	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2829.19	--	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2829.90	-	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.30			Sulphides; polysulphides, whether or not chemically defined.																					
	2830.10	-	Sodium sulphides	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2830.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
28.31			Dithionites and sulphyoxylates.																					
	2831.10	-	Of sodium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2831.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
28.32			Sulphites; thiosulphates.																					
	2832.10	-	Sodium sulphites	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2832.20	-	Other sulphites	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2832.30	-	Thiosulphates	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.33			Sulphates; alums; peroxosulphates (persulphates).																					
		-	Sodium sulphates :																					
	2833.11	--	Disodium sulphate	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2833.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Other sulphates :																					
	2833.21	--	Of magnesium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2833.22	--	Of aluminium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2833.24	--	Of nickel	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2833.25	--	Of copper	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2833.27	--	Of barium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2833.29	--	Other :																					
	2833.29.10	---	Thallium sulphate	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2833.29.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2833.30	-	Alums	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2833.40	-	Peroxosulphates (perulphates)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	



HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
<b>28.34</b>			<b>Nitrites; nitrates.</b>																					
	2834.10	-	Nitrites	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Nitrates :																					
	2834.21	--	Of potassium	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		--	Other :																					
	2834.29.10	---	Calcium nitrate containing in the dry state not more than 16% by weight of nitrogen	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2834.29.90	---	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
<b>28.35</b>			<b>Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.</b>																					
	2835.10	-	Phosphinates (hypophosphites) and phosphonates (phosphites)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Phosphates :																					
	2835.22	--	Of mono- or disodium	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2835.24	--	Of potassium	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2835.25	--	Calcium hydrogenorthophosphate ("dicalcium phosphate")	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2835.26	--	Other phosphates of calcium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2835.29	--	Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Polyphosphates :																					
	2835.31	--	Sodium triphosphates (sodium tripolyphosphate)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2835.39	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
<b>28.36</b>			<b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.</b>																					
	2836.20	-	Disodium carbonate	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2836.30	-	Sodium hydrogencarbonate (sodium bicarbonate)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2836.40	-	Potassium carbonates	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2836.50	-	Calcium carbonate	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2836.60	-	Barium carbonate	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Other :																					
	2836.91	--	Lithium carbonates	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2836.92	--	Strontium carbonate	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2836.99	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
<b>28.37</b>			<b>Cyanides, cyanide oxides and complex cyanides.</b>																					
		-	Cyanides and cyanide oxides :																					
	2837.11	--	Of sodium	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2837.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2837.20	-	Complex cyanides	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
<b>[28.38]</b>																								
<b>28.39</b>			<b>Silicates; commercial alkali metal silicates.</b>																					
		-	Of sodium :																					
	2839.11	--	Sodium metasilicates	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2839.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2839.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
<b>28.40</b>			<b>Borates; peroxoborates (perborates).</b>																					
		-	Disodium tetraborate (refined borax) :																					
	2840.11	--	Anhydrous	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2840.19	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2840.20	-	Other borates	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2840.30	-	Peroxoborates (perborates)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
<b>28.41</b>			<b>Salts of oxometallic or peroxometallic acids.</b>																					
	2841.30	-	Sodium dichromate	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2841.50	-	Other chromates and dichromates; peroxochromates	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
		-	Manganites, manganates and permanganates :																					
	2841.61	--	Potassium permanganate	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2841.69	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2841.70	-	Molybdates	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2841.80	-	Tungstates (wolframates)	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2841.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
28.42			<b>Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.</b>																					
	2842.10	-	Double or complex silicates, including aluminosilicates whether or not chemically defined	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2842.90	-	Other :																					
	2842.90.10	---	Arsenates	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2842.90.20	---	Arsenites	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2842.90.30	---	Fulminates, cyanates and thiocyanates	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2842.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
			<b>VI.- MISCELLANEOUS</b>																					
28.43			<b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.</b>																					
	2843.10	-	Colloidal precious metals	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
		-	Silver compounds :																					
	2843.21	--	Silver nitrate	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2843.29	--	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2843.30	-	Gold compounds	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2843.90	-	Other compounds; amalgams	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
28.44			<b>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.</b>																					
	2844.10	-	Natural uranium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%	
	2844.20	-	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	2844.30	-	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2844.40.00	-	Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues :																					
	2844.41	--	Tritium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing tritium or its compounds.	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2844.42	--	Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements or compounds	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2844.43	--	Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds.	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2844.44	--	Radioactive residues.	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2844.50	-	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	GEN			
28.45			Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.																				
	2845.10	-	Heavy water (deuterium oxide)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%
	2845.20	-	Boron enriched in boron-10 and its compounds	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%
	2845.30	-	Lithium enriched in lithium-6 and its compounds	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%
	2845.40	-	Helium-3	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%
	2845.90	-	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%
28.46			Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these																				
	2846.10	-	Cerium compounds	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%
	2846.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%
28.47			Hydrogen peroxide, whether or not solidified with urea.	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%
[28.48]																							
28.49			Carbides, whether or not chemically defined.																				
	2849.10	-	Of calcium	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%
	2849.20	-	Of silicon	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%				2.5%
	2849.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%
28.50			Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%
[28.51]																							
28.52			Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.																				
	2852.10	-	Chemically defined	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%
	2852.90	-	Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
28.53			Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.																					
	2853.10	-	Cyanogen chloride (Chlorcyan)	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	
	2853.90	-	Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex					2.5%	